Letter of Comment No. 172 File Reference No. 19-20E Date Received: 12/31/2014

To: Director - GASB; "<director"@gasb.org

Subject: GASB Rule Project 19-20E

The proposed rule must require complete and total transparency. Full disclosure of all state and local taxpayer subsidies must be made public and all businesses, recipients and their brokers must be fully identified. Any and all fees and campaign contributions made by recipients and their brokers must be disclosed in official public documents which include an annual accounting and snapshot of all jobs added by the recipients for the entire period of each transaction.

Sincerely,

M. Payton Robinson